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SECTION 1627. 73.09 (5) of the statutes is amended to read:

73.09 (5) EXAMINATIONS. As provided in subs. (1) and (2), the department of revenue, assisted by the division of merit recruitment and selection in the department of employment relations office of state human resources management, shall prepare and administer examinations for each level of certification. Persons applying for an examination under this subsection shall submit a \$20 examination fee with their application. Certification shall be granted to each person who passes the examination for that level.

SECTION 1628. 73.10 (6) of the statutes is amended to read:

The department may establish a scale of charges for audits, 73.10 **(6)** inspections, and other services rendered by the department in connection with financial records or procedures of towns, villages, cities, counties, and all other local public bodies, boards, commissions, departments, or agencies. Upon the completion of such work or, at the department's discretion, during work in progress, the department shall transmit to the clerk of the town, village, city, county, or other local public body, board, commission, department, or agency a statement of such charges. Duplicates of the statements shall be filed in the offices office of the state treasurer secretary of administration. Within 60 days after the receipt of the above statement of charges, it shall be audited as other claims against towns, villages, cities, counties, and other local public bodies, boards, commissions, departments, or agencies are audited, and it shall be paid into the state treasury and credited to the appropriation under s. 20.566 (2) (gi). Past due accounts of towns, villages, cities, counties, and all other local public bodies, boards, commissions, departments, or agencies shall be certified on or before the 4th Monday of August of each year and included in the next apportionment of state special charges to local units of government.

1	SECTION 1628d. 74.09 (3) (b) 1. of the statutes is amended to read:
2	74.09 (3) (b) 1. For real property, the estimated fair market value of the land,
3	except agricultural land, as defined in s. $70.32(2)(c)$ 1. 1g., and the assessed value
4	of the land and the estimated fair market value and assessed value of the
5	improvements.
6	SECTION 1628e. 74.09 (3) (b) 2. of the statutes is amended to read:
7	74.09 (3) (b) 2. For all property, the total estimated fair market value, except
8	that the estimated fair market value of agricultural land, as defined in s. 70.32 (2)
9	(c) 1. 1g., shall be excluded, and the total assessed value.
10	SECTION 1629. 74.25 (1) (a) 5. of the statutes is amended to read:
11	74.25 (1) (a) 5. Pay to the state treasurer secretary of administration all
12	collections of occupational taxes on mink farms, 30% of collections of occupational
13	taxes on iron ore concentrates, and 10% of collections of occupational taxes on coal
14	docks.
15	SECTION 1630. 74.27 of the statutes is amended to read:
16	74.27 March settlement between counties and the state. On or before
17	March 15, the county treasurer shall send to the state treasurer secretary of
18	administration the state's proportionate shares of taxes under ss. 74.23 (1) (b) and
19	74.25 (1) (b) 1. and 2.
20	SECTION 1631. 74.30 (1) (e) of the statutes is amended to read:
21	74.30 (1) (e) Pay to the state treasurer secretary of administration all
22	collections of occupational taxes on mink farms, 30% of collections of occupational
23	taxes on iron ore concentrates, and 10% of collections of occupational taxes on coal
24	docks.
25	SECTION 1632. 74.30 (1m) of the statutes is amended to read:

1	74.30 (1m) MARCH SETTLEMENT BETWEEN COUNTIES AND THE STATE. On or before
2	March 15, the county treasurer shall send to the state treasurer secretary of
3	administration the state's proportionate shares of taxes under sub. (1) (i) and (j).
4	SECTION 1632d. 74.485 (1) of the statutes is amended to read:
5	74.485 (1) Definition. In this section, "agricultural land" has the meaning
6	given in s. 70.32 (2) (c) 1. 1g.
7	SECTION 1632e. 74.485 (4) (a) of the statutes is amended to read:
8	74.485 (4) (a) A person who owns land that has been assessed as agricultural
9	land under s. 70.32 (2r) and who converts the land's use so that the land is not eligible
10	to be assessed as agricultural land under s. 70.32 (2r) is not subject to a penalty under
11	sub. (2) if the converted land may be assessed as swamp or waste <u>undeveloped</u> under
12	s. 70.32 (2) (a) 5., as agricultural forest under s. 70.32 (2) (a) 5m., as productive forest
13	land under s. $70.32(2)(a)$ 6., or as other under s. $70.32(2)(a)$ 7. or if the amount of
14	the penalty determined under sub. (2) represents less than \$25 for each acre of
15	converted land.
16	SECTION 1632m. 74.57 (3) of the statutes is repealed.
17	SECTION 1632n. 74.57 (3m) of the statutes is created to read:
18	74.57 (3m) CERTIFICATE TRANSFERABLE. The county may sell, assign, or
19	otherwise transfer a tax certificate. If a tax certificate is redeemed after the
20	certificate is sold, assigned, or otherwise transferred, the county shall submit the
21	redemption proceeds to the person to whom the certificate was sold, assigned, or
22	otherwise transferred.
23	SECTION 1632p. 74.63 (1) of the statutes is amended to read:
24	74.63 (1) The tax certificate, or, if the county has sold, assigned, or otherwise
25	transferred the tax certificate, a copy of the tax certificate.

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SECTION 1634. 76.13 (2) of the statutes is amended to read:

76.13 (2) Every tax roll upon completion shall be delivered to the state treasurer and a copy of the tax roll filed with the secretary of administration. The department shall notify, by certified mail, all companies listed on the tax roll of the amount of tax due, which shall be paid to the department. The payment dates provided for in sub. (2a) shall apply. The payment of one-fourth of the tax of any company may, if the company has brought an action in the Dane County circuit court under s. 76.08, be made without delinquent interest as provided in s. 76.14 any time prior to the date upon which the appeal becomes final, but any part of the tax ultimately required to be paid shall bear interest from the original due date to the date the appeal became final at the rate of 12% per year and at 1.5% per month thereafter until paid. The taxes extended against any company after the same become due, with interest, shall be a lien upon all the property of the company prior to all other liens, claims, and demands whatsoever, except as provided in ss. 292.31 (8) (i) and 292.81, which lien may be enforced in an action in the name of the state in any court of competent jurisdiction against the property of the company within the state as an entirety.

SECTION 1635. 76.13 (3) of the statutes is amended to read:

76.13 (3) If the Dane County circuit court, after such roll is delivered to the state treasurer secretary of administration, increases or decreases the assessment of any company, the department shall immediately redetermine the tax of the company on the basis of the revised assessment, and shall certify and deliver the revised assessment to the state treasurer secretary of administration as a revision of the tax roll. If the amount of tax upon the assessment as determined by the court is less than the amount paid by the company, the excess shall be refunded secretary

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of administration shall refund the excess to the company with interest at the rate of 9% per year upon the certification of the redetermined tax and for that purpose the secretary of administration, upon the certification and delivery of the revised tax roll, shall draw a warrant upon the state treasurer for the amount to be so refunded. If the amount of the tax upon the assessment as determined by the court is in excess of the amount of the tax as determined by the department, interest shall be paid on the additional amount at the rate of 12% per year from the date of entry of judgment to the date the judgment becomes final, and at 1.5% per month thereafter until paid.

SECTION 1636. 76.15 (2) of the statutes is amended to read:

and the general property of the state, and to redetermine the average rate of taxation, may be exercised under sub. (1) as often as may be necessary until the amount of taxes legally due from any such company for any year under ss. 76.01 to 76.26 has been finally and definitely determined. Whenever any sum or part thereof, levied upon any property subject to taxation under ss. 76.01 to 76.26 so set aside has been paid and not refunded, the payment so made shall be applied upon the reassessment upon the property, and the reassessment of taxes to that extent shall be deemed to be satisfied. When the tax roll on the reassessment is completed and delivered to the state treasurer secretary of administration, the department shall immediately notify by certified mail each of the several companies taxed to pay the amount of the taxes extended on the tax roll within 30 days.

SECTION 1637. 76.22 (3) of the statutes is amended to read:

76.22 (3) The state treasurer secretary of administration for and in the name of the state may bid at the sale and the state may become the purchaser of the

property of any such company under a judgment for its sale for taxes, interest, and costs.

SECTION 1638. 76.24 (1) of the statutes is amended to read:

76.24 (1) All taxes collected from companies defined in s. 76.02 under this subchapter shall be transmitted by the department to the state treasurer secretary of administration and become a part of the general fund for the use of the state, except that taxes paid into the state treasury by any air carrier or railroad company shall be deposited in the transportation fund.

SECTION 1640. 76.28 (4) (b) of the statutes is amended to read:

76.28 (4) (b) In the case of overpayments of license fees by any light, heat and power company under par. (a), the department shall certify the overpayments to the department of administration, which shall audit the amount of the overpayments and the state treasurer secretary of administration shall pay the amounts determined by means of the audit. All refunds of license fees under this subsection shall bear interest at the annual rate of 9% from the date of the original payment to the date when the refund is made. The time for making additional levies of license fees or claims for refunds of excess license fees paid, in respect to any year, shall be limited to 4 years after the time the report for such year was filed.

SECTION 1642. 76.39 (4) (d) of the statutes is amended to read:

76.39 (4) (d) All refunds shall be certified by the department to the department of administration which shall audit the amount of the refunds and the state treasurer secretary of administration shall pay the amount, together with interest at the rate of 9% per year from the date payment was made. All additional taxes shall bear interest at the rate of 12% per year from the time they should have been paid to the date upon which the additional taxes shall become delinquent if unpaid.

SECTION 1643. 76.48 (3) of the statutes is amended to read:

76.48 (3) On or before May 1 in each year, the department of revenue shall compute and assess the license fees provided for in sub. (1r) and certify the amounts due to the state treasurer and file a duplicate thereof with the department secretary of administration. The department shall notify each electric cooperative of the amount of the license fees so assessed. The fees shall become delinquent if not paid when due and when delinquent shall be subject to interest at the rate of 1.5% per month on the amount of license fee until paid. The interest shall be collected by the department and, upon collection, forwarded to the state treasurer secretary of administration and retained by the state. The payment dates provided for in sub. (3a) shall apply.

Section 1644. 76.48 (5) of the statutes is amended to read:

76.48 (5) Additional assessments may be made, if notice of such assessment is given, within 4 years of the date the annual return was filed, but if no return was filed, or if the return filed was incorrect and was filed with intent to defeat or evade the tax, an additional assessment may be made at any time upon the discovery of gross revenues by the department. Refunds may be made if a claim for the refund is filed in writing with the department within 4 years of the date the annual return was filed. Refunds shall bear interest at the rate of 9% per year and shall be certified by the department to the secretary of administration who shall audit the amounts of such overpayments and the state treasurer shall pay the amount audited. Additional assessments shall bear interest at the rate of 12% per year from the time they should have been paid to the date upon which they shall become delinquent if unpaid.

Section 1646d. 77.04 (2) of the statutes is amended to read:

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TAX PER ACRE; PAYMENT; PENALTY. The "acreage share" shall be 77.04 (2) computed at the rate of 10 cents per acre on all lands entered prior to 1972. On all lands entered after December 31, 1971, the "acreage share" shall be computed every 10 years to the nearest cent by the department of revenue at the rate of 20 cents per acre multiplied by a ratio using the equalized value of the combined residential, commercial, manufacturing, agricultural, swamp, or waste undeveloped. agricultural forest, and productive forest land classes under s. 70.32 (2) within the state in 1972 as the denominator, and using equalized value for these combined land classes in 1982 and every 10th year thereafter as the numerator. All owners shall pay to the taxation district treasurer the acreage share on each description on or before January 31. If the acreage share is not paid when due to the taxation district treasurer it shall be subject to interest and penalty as provided under ss. 74.11 (11), 74.12 (10) and 74.47. These lands shall be returned as delinquent and a tax certificate under subch. VII of ch. 74 shall be issued on them. After 2 years from the date of the issuance of a tax certificate, the county clerk shall promptly take a tax deed under ch. 75. On taking such deed the county clerk shall certify that fact and specify the descriptions to the department of natural resources.

SECTION 1647. 77.14 of the statutes is amended to read:

77.14 Forest croplands information, protection, appropriation. The department of natural resources shall publish and distribute information regarding the method of taxation of forest croplands under this subchapter, and may employ a fire warden in charge of fire prevention in forest croplands. All actual and necessary expenses incurred by the department of natural resources or by the department of revenue in the performance of their duties under this subchapter shall

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be paid from the appropriation made in s. 20.370 (1) (mu) (mv) upon certification by the department incurring such expenses.

SECTION 1647m. 77.52 (2) (a) 1. of the statutes is amended to read:

77.52 (2) (a) 1. The furnishing of rooms or lodging to transients by hotelkeepers, motel operators and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations, if the use of the rooms or lodging is not fixed at the time of sale as to the starting day or the lodging unit. In this subdivision, "transient" means any person residing for a continuous period of less than one month in a hotel, motel or other furnished accommodations available to the public. In this subdivision, "hotel" or "motel" means a building or group of buildings in which the public may obtain accommodations for a consideration, including, without limitation, such establishments as inns, motels, tourist homes, tourist houses or courts, lodging houses, rooming houses, summer camps, apartment hotels, resort lodges and cabins and any other building or group of buildings in which accommodations are available to the public, except accommodations, including mobile homes as defined in s. 66.0435 (1) (d), rented for a continuous period of more than one month and accommodations furnished by any hospitals, sanatoriums, or nursing homes, or by corporations or associations organized and operated exclusively for religious, charitable or educational purposes provided that no part of the net earnings of such corporations and associations inures to the benefit of any private shareholder or individual. In this subdivision, "one month" means a calendar month or 30 days, whichever is less, counting the first day of the rental and not counting the last day of the rental.

SECTION 1649. 77.59 (7) of the statutes is amended to read:

this subchapter will be jeopardized by delay, it shall notify the person determined to owe the tax of its intention to proceed under s. 71.91 (5) for collection of the amount determined to be owing, including penalties and interest. Such notice shall be by certified or registered mail or by personal service and the warrant of the department shall not issue if the person, within 10 days after such notice furnishes a bond in such amount not exceeding double the amount determined to be owing and with such sureties as the department approves, conditioned upon the payment of so much of the taxes, interest, and penalties as shall finally be determined to be due. Nothing in this subsection shall affect the review of determinations of tax as provided in this subchapter and any amounts collected under this subsection shall be deposited with the state treasurer secretary of administration and disbursed after final determination of the taxes as are amounts deposited under ss. 71.89 (1) and 71.90 (2).

Section 1650m. 77.635 of the statutes is created to read:

77.635 Determination of tax receipts related to motor vehicles. Beginning on July 1, 2005, and on each July 1 thereafter, the department of revenue shall determine the total amount of the taxes imposed under ss. 77.52 and 77.53 that is paid to the department of revenue and to the department of transportation in the immediately preceding calendar year on the sale or use of new motor vehicles. Annually on July 1, 20% of the total amount determined under this section shall be transferred from s. 20.855 (4) (fn) to the transportation fund.

Section 1651. 77.66 of the statutes is created to read:

77.66 Certification for collection of sales and use tax. The secretary of revenue shall determine and periodically certify to the secretary of administration

the names of persons, and affiliates, as defined in s. 16.70 (1b), of persons, who make
sales of tangible personal property and taxable services that are subject to the taxes
imposed under this subchapter but who are not registered to collect and remit such
taxes to the department or, if registered, do not collect and remit such taxes.
SECTION 1652. 77.91 (4) of the statutes is amended to read:
77.91 (4) Expenses. Except as provided in sub. (5), the department's expenses
for the administration of this subchapter shall be paid from the appropriation under
s. 20.370 (1) (mu) (mv).
SECTION 1653. 77.91 (5) of the statutes is amended to read:
77.91 (5) RECORDING. Each register of deeds who receives notice of an order
under this subchapter shall record the action as provided under s. 59.43 (1). The
department shall pay the register of deeds the fee specified under s. 59.43 (2) (ag) 1.
from the appropriation under s. 20.370 (1) (cr). If the amount in the appropriation
under s. 20.370 (1) (cr) in any fiscal year is insufficient to pay the full amount
required under this subsection in that fiscal year, the department shall pay the
balance from the appropriation under s. $20.370(1)$ (mu) (mv).
SECTION 1653d. 79.01 (2d) of the statutes is amended to read:
79.01 (2d) There is established an account in the general fund entitled the
"County and Municipal Aid Account."
SECTION 1653e. 79.01 (2e) of the statutes is created to read:
79.01 (2e) There is established an account in the general fund entitled the
"Municipal Aid Account."
SECTION 1653f. 79.01 (2f) of the statutes is created to read:
79.01 (2f) There is established an account in the general fund entitled the
"Municipal Aid Distribution Account."

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SECTION 1654. 79.015 of the statutes is amended to read:

79.015 Statement of estimated payments. The department of revenue, on or before September 15 of each year, shall provide to each municipality and county a statement of estimated payments to be made in the next calendar year to the municipality or county under ss. 79.03, 79.035, 79.04, 79.043, 79.044, 79.045, 79.05, 79.058, and 79.06.

SECTION 1655. 79.02 (2) (b) of the statutes is amended to read:

79.02 (2) (b) Subject to s. 59.605 (4), payments in July shall equal 15% of the municipality's or county's estimated payments under ss. 79.03, 79.035, 79.036, 79.04, 79.043, 79.044, 79.045, 79.058, and 79.06 and 100% of the municipality's estimated payments under s. 79.05.

SECTION 1656. 79.02 (3) of the statutes is amended to read:

79.02 (3) (a) Subject to s. 59.605 (4), payments to each municipality and county in November shall equal that municipality's or county's entitlement to shared revenues under ss. 79.03, 79.035, 79.036, 79.04, 79.043, 79.044, 79.045, 79.05, 79.058, and 79.06 for the current year, minus the amount distributed to the municipality or county in July.

(b) In November 2002, the amount of the payments to each municipality and county under ss. 79.03, 79.04, 79.05, 79.058, and 79.06 to be paid from the appropriation account under s. 20.855 (4) (rb) shall be the amount of such payments to the municipality or county multiplied by the quotient of an amount equal to the moneys available, as determined by the department of administration, from the appropriation account under s. 20.855 (4) (rb) divided by \$826,068,930.

SECTION 1657. 79.02 (3) (c) of the statutes is created to read:

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79.02 (3) (c) In November 2003, the total amount of the payments to each municipality and county under ss. 79.03, 79.04, and 79.06 to be paid from the appropriation account under s. 20.835 (1) (t) shall equal \$230,000,000 and shall be applied to the payments in the manner determined by the department of revenue.

SECTION 1657d. 79.02 (3) (cm) 1. of the statutes is created to read:

79.02 (3) (cm) 1. In November 2003, the total amount of the payments under ss. 79.03, 79.04, and 79.06 to each county and municipality shall be reduced by an amount equal to the amount of supplements paid from the appropriation under s. 20.435 (4) (b) that the county or municipality received for the fiscal year in which a payment is made under this section, as determined under s. 49.45 (51).

SECTION 1657(3). 79.02 (3) (cm) 2. of the statutes is created to read:

79.02 (3) (cm) 2. In November 2003, the total amount of the payments to each municipality under ss. 79.03, 79.04, and 79.06 to be paid from the appropriation account under s. 20.835 (1) (u) shall equal \$17,600,000 and shall be applied to the payments in the manner determined by the department of revenue.

SECTION 1658. 79.02 (3) (d) of the statutes is created to read:

79.02 (3) (d) 1. In November 2004, the total amount of the payments to each municipality under ss. 79.043, 79.044, and 79.045 to be paid from the appropriation account under s. 20.835 (1) (t) shall equal \$170,000,000 and shall be applied to the payments in the manner determined by the department of revenue.

2. In November 2004, the total amount of the payments to each municipality under ss. 79.043, 79.044, and 79.045 to be paid from the appropriation account under s. 20.835 (1) (u) shall equal \$20,000,000 and shall be applied to the payments in the manner determined by the department of revenue.

SECTION 1658d. 79.02 (3) (e) of the statutes is created to read:

79.02 (3) (e) For the distribution in 2004 and subsequent years, the total amount of the November payments to each county and municipality under ss. 79.035, 79.043, 79.044, and 79.045 shall be reduced by an amount equal to the amount of supplements paid from the appropriation under s. 20.435 (4) (b) that the county or municipality received for the fiscal year in which a payment is made under this section, as determined under s. 49.45 (51).

SECTION 1659. 79.03 (3) (a) of the statutes is amended to read:

79.03 (3) (a) The amount in the shared revenue account for municipalities and the amount in the shared revenue account for counties, less the payments under sub. (2) and s. 79.04, and, for the distribution in 2003, the amount appropriated under s. 20.835 (1) (m), (t), and (u), shall be allocated to each municipality and county respectively in proportion to its entitlement. In this paragraph, "entitlement" means the product of aidable revenues and tax base weight.

SECTION 1659d. 79.03 (3c) (b) 2. of the statutes is amended to read:

79.03 (3c) (b) 2. For the year before the year in which the statement under s. 79.015 is provided, the municipality levies property taxes for municipal purposes at a rate of at least one mill per dollar of full value under s. 70.57, or, with regard to payments in 2003, if the full valuation of property in the municipality is less than \$10,000,000, the municipality levies property taxes for municipal purposes at a rate of at least 0.85 mill per dollar of full value under s. 70.57.

SECTION 1659m. 79.03 (3c) (f) of the statutes is amended to read:

79.03 (3c) (f) *Distribution amount*. If the total amounts calculated under pars. (c) to (e) exceed the total amount to be distributed under this subsection, the amount paid to each eligible municipality shall be paid on a prorated basis. The total amount to be distributed under this subsection from s. 20.835 (1) (b) is \$10,000,000 beginning

s. 79.034.

- in 1996 and ending in 1999; and \$11,000,000 in the year 2000 and in the year 2001.

 The total amount to be distributed under this subsection from ss. 20.835 (1) (b) and 20.855 (4) (rb) in 2002 is \$11,110,000 and the total amount to be distributed under this subsection from s. 20.835 (1) (b) in 2003 is \$11,221,100 less the reductions under
 - **SECTION 1660.** 79.03 (4) of the statutes is amended to read:
 - 79.03 (4) In 1991, the total amount to be distributed under ss. 79.03, 79.04, and 79.06 from s. 20.835 (1) (d) is \$869,000,000. In 1992, the total amount to be distributed under ss. 79.03, 79.04, and 79.06 from s. 20.835 (1) (d) is \$885,961,300. In 1993, the total amount to be distributed under ss. 79.03, 79.04, and 79.06 from s. 20.835 (1) (d) is \$903,680,500. In 1994, the total amounts to be distributed under this section and ss. 79.04 and 79.06 from s. 20.835 (1) (d) are \$746,547,500 to municipalities and \$168,981,800 to counties. Beginning in 1995 and ending in 2001, the total amounts to be distributed under ss. 79.03, 79.04, and 79.06 from s. 20.835 (1) (d) are \$761,478,000 to municipalities and \$168,981,800 to counties. In 2002, the total amounts to be distributed under ss. 79.03, 79.04, and 79.06 from ss. 20.835 (1) (d) and 20.855 (4) (rb) are \$769,092,800 to municipalities and \$170,671,600 to counties. In 2003, the total amounts to be distributed under ss. 79.03, 79.04, and 79.06 from s. 20.835 (1) (d), (m), (t), and (u) are \$776,783,700 to municipalities, less the reductions under s. 79.025 (3) (cm), and \$172,378,300 to counties, less the reductions under s. 79.025 (3) (cm).
 - **SECTION 1661.** 79.034 of the statutes is created to read:
 - 79.034 Reductions. In 2003, after the total amount of the payments to each county and municipality under ss. 79.03, 79.04, 79.058, and 79.06 has been determined, the department of revenue shall reduce the total amount of such

payments to each county and municipality by subtracting from such payments an amount based on the county's or municipality's population, as determined by the department, so that the total amount of the reduction to all such payments in 2003 is \$10,000,000, except that the reduction applied to any county's or municipality's payments shall not exceed the amount of the payments distributed to the county or municipality under ss. 79.03, 79.04, 79.058, and 79.06 in 2003.

SECTION 1662b. 79.035 (title) of the statutes is amended to read:

79.035 (title) County and municipal aid.

SECTION 1662d. 79.035 (1) of the statutes is amended to read:

79.035 (1) Subject to reductions under s. 79.036 (3) 79.02 (3) (e), in 2004 and subsequent years, each county and municipality shall receive a payment from the county and municipal aid account in an amount determined under sub. (2).

Section 1663b. 79.035 (2) (a) 1. of the statutes is amended to read:

79.035 (2) (a) 1. For Except as provided under 79.02 (3) (e), for the distribution in 2004, each county and municipality will receive a payment that is equal to the amount of the payments the county or municipality would have received in 2003 under ss. 79.03, 79.058, and 79.06, if not for the reductions under s. 79.03 (3) (cm), less the amount of the reduction under subd. 2.

Section 1664b. 79.035 (2) (a) 2. of the statutes is amended to read:

79.035 (2) (a) 2. The department of revenue shall reduce the amount of the payments to be distributed to each county and municipality, as determined under subd. 1., by subtracting from such payments an amount based on the county's or municipality's population, as determined by the department, so that the total amount of the reduction to all such payments in 2004 is \$40,000,000 \$20,000,000, except that the reduction applied to any county's or municipality's payment shall not

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exceed the amount of the payments specified under subd. 1. distributed to the county or municipality in 2003.

SECTION 1666b. 79.035 (2) (b) of the statutes is amended to read:

79.035 (2) (b) For Except as provided under s. 79.02 (3) (e), for the distribution in 2005 and subsequent years, each county and municipality shall receive a payment under this section that is equal to the amount of the payment determined for the county or municipality under par. (a) in 2004 prior to the reductions under s. 79.036.

SECTION 1667. 79.036 of the statutes is repealed.

SECTION 1668. 79.04 (1) (a) of the statutes is amended to read:

An amount from the shared revenue account or, for the 79.04 (1) (a) distribution in 2003, from the appropriation under s. 20.835 (1) (t) determined by multiplying by 3 mills in the case of a town, and 6 mills in the case of a city or village, the first \$125,000,000 of the amount shown in the account, plus leased property, of each public utility except qualified wholesale electric companies, as defined in s. 76.28 (1) (gm), on December 31 of the preceding year for either "production plant, exclusive of land" and "general structures", or "work in progress" for production plants and general structures under construction, in the case of light, heat and power companies, electric cooperatives or municipal electric companies, for all property within a municipality in accordance with the system of accounts established by the public service commission or rural electrification administration, less depreciation thereon as determined by the department of revenue and less the value of treatment plant and pollution abatement equipment, as defined under s. 70.11 (21) (a), as determined by the department of revenue plus an amount from the shared revenue account or, for the distribution in 2003, from the appropriation under s. 20.835 (1) (t) determined by multiplying by 3 mills in the case of a town, and 6 mills in the case

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of a city or village, of the first \$125,000,000 of the total original cost of production plant, general structures and work—in—progress less depreciation, land and approved waste treatment facilities of each qualified wholesale electric company, as defined in s. 76.28 (1) (gm), as reported to the department of revenue of all property within the municipality. The total of amounts, as depreciated, from the accounts of all public utilities for the same production plant is also limited to not more than \$125,000,000. The amount distributable to a municipality in any year shall not exceed \$300 times the population of the municipality.

SECTION 1669. 79.04 (2) (a) of the statutes is amended to read:

79.04 (2) (a) Annually, the department of administration, upon certification by the department of revenue, shall distribute from the shared revenue account or, for the distribution in 2003, from the appropriation under s. 20.835 (1) (t) to any county having within its boundaries a production plant or a general structure, including production plants and general structures under construction, used by a light, heat or power company assessed under s. 76.28 (2) or 76.29 (2), except property described in s. 66.0813 unless the production plant is owned or operated by a local governmental unit that is located outside of the municipality in which the production plant is located, or by an electric cooperative assessed under ss. 76.07 and 76.48, respectively, or by a municipal electric company under s. 66.0825 an amount determined by multiplying by 6 mills in the case of property in a town and by 3 mills in the case of property in a city or village the first \$125,000,000 of the amount shown in the account, plus leased property, of each public utility except qualified wholesale electric companies, as defined in s. 76.28 (1) (gm), on December 31 of the preceding year for either "production plant, exclusive of land" and "general structures", or "work in progress" for production plants and general structures under construction,

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in the case of light, heat and power companies, electric cooperatives or municipal electric companies, for all property within the municipality in accordance with the system of accounts established by the public service commission or rural electrification administration, less depreciation thereon as determined by the department of revenue and less the value of treatment plant and pollution abatement equipment, as defined under s. 70.11 (21) (a), as determined by the department of revenue plus an amount from the shared revenue account or, for the distribution in 2003, from the appropriation under s. 20.835 (1) (t) determined by multiplying by 6 mills in the case of property in a town, and 3 mills in the case of property in a city or village, of the total original cost of production plant, general structures and work-in-progress less depreciation, land and approved waste treatment facilities of each qualified wholesale electric company, as defined in s. 76.28 (1) (gm), as reported to the department of revenue of all property within the municipality. The total of amounts, as depreciated, from the accounts of all public utilities for the same production plant is also limited to not more than \$125,000,000. The amount distributable to a county in any year shall not exceed \$100 times the population of the county.

SECTION 1669d. 79.043 of the statutes is created to read:

79.043 Municipal aid for basic public services. (1) Definitions. In this section:

(a) "Actual per capita conservation, development, and library cost" means a municipality's actual expenditures, net of any related revenues, incurred in 2001 for operations and capital outlays related to conservation, development, and library services, as determined by the department of revenue, based on the financial reports required under s. 73.10 (2) and recorded in the governmental and proprietary fund

- types, divided by the municipality's 2002 population, except that "actual per capita conservation, development, and library cost" may not be less than zero.
- (b) "Actual per capita public safety cost" means a municipality's actual expenditures, net of any related revenues, incurred in 2001 for operations and capital outlays related to public safety services, as determined by the department of revenue, based on the financial reports required under s. 73.10 (2) and recorded in the governmental and proprietary fund types, divided by the municipality's 2002 population, except that "actual per capita public safety cost" may not be less than zero.
- (c) "Adjusted per capita conservation, development, and library cost" means the sum of a municipality's primary per capita conservation, development, and library cost and the municipality's secondary per capita conservation, development, and library cost.
- (d) "Adjusted per capita public safety cost" means the sum of a municipality's primary per capita public safety cost and the municipality's secondary per capita public safety cost.
 - (e) "Aidable costs" means an amount calculated as follows:
- 1. Add a municipality's adjusted per capita public safety cost to the municipality's adjusted per capita conservation, development, and library cost.
 - $2.\,$ Multiply the result under subd. 1. by the municipality's 2002 population.
 - 3. Multiply the result under subd. 2. by the municipality's poverty factor.
- (f) "Average per capita conservation, development, and library cost" means the total 2001 conservation, development, and library expenditures, net of any related revenues, for all municipalities that are eligible to receive a payment under this section, divided by the total 2002 population for all municipalities that are eligible

- to receive a payment under this section and that reported 2001 conservation, development, and library expenditures.
 - (g) "Average per capita public safety cost" means the total 2001 public safety expenditures, net of any related revenues, for all municipalities that are eligible to receive a payment under this section, divided by the total 2002 population for all municipalities that are eligible to receive a payment under this section and that reported 2001 public safety expenditures.
 - (h) "Per capita full value" means the quotient of the 2002 equalized value of the property of a municipality, excluding the incremental value in tax increment districts, divided by the municipality's population in 2002.
 - (i) Notwithstanding s. 79.005 (2), "population" means the number of persons residing in a municipality, as determined by the department of administration under s. 16.96.
 - (j) "Poverty factor" means:
 - 1. For municipalities that had a 2002 population of 50,000 or more, an amount determined by dividing the percentage of the municipality's population with an income at or below the poverty level, as determined in the 2000 federal decennial census, by a percentage equal to the product of 1.3 multiplied by the percentage of the state's population with an income at or below the poverty level, as determined in the 2000 federal decennial census, except that a poverty factor determined under this subdivision shall be no less than 1.0 and no more than 1.35.
 - 2. For municipalities that had a 2002 population less than 50,000, 1.0.
 - (k) "Primary per capita conservation, development, and library cost" means a municipality's actual per capita conservation, development, and library cost, not to

- exceed an amount equal to one-half of the average per capita conservation, development, and library cost, multiplied by 1.5.
- (L) "Primary per capita public safety cost" means a municipality's actual per capita public safety cost, not to exceed an amount equal to one—half of the average per capita public safety cost, multiplied by 1.5.
- (m) "Secondary per capita conservation, development, and library cost" means a municipality's actual per capita conservation, development, and library cost in excess of an amount equal to one—half of the average per capita conservation, development, and library cost, but not to exceed an amount equal to the average per capita conservation, development, and library cost, multiplied by 0.5.
- (n) "Secondary per capita public safety cost" means a municipality's actual per capita public safety cost in excess of an amount equal to one—half of the average per capita public safety cost, but not to exceed an amount equal to the average per capita public safety cost, multiplied by 0.5.
- (o) "Sharing factor" means 1.0, minus the quotient of a municipality's per capita full value divided by the standard value, except that if the quotient of a municipality's per capita full value divided by the standard value is greater than 1.0, the sharing factor is zero.
- (p) "Standard value" means the per capita value that results in the distribution of the entire funding level.
- (2) ELIGIBILITY. Except as provided in sub. (3), in 2004 and in 2005, a municipality is eligible for a payment under this section if the municipality is incorporated and had a population in 2002 of at least 2,500 or the municipality is unincorporated and had a population in 2002 of at least 5,000.

- (3) EXCEPTIONS. A municipality shall not receive a payment under this section if the sum of the municipality's actual per capita public safety cost for 2001 and the municipality's actual per capita conservation, development, and library cost for 2001 is less than \$50.
- (4) PAYMENTS. Except as provided under s. 79.02 (3) (e), each municipality that is eligible to receive a payment under this section shall receive a payment in 2004 and in 2005 that is equal to the greater of the municipality's population in 2002 multiplied by \$23 or the municipality's aidable costs multiplied by the municipality's sharing factor.
- (5) MINIMUM PAYMENT. (a) If the payment to any municipality under sub. (4), excluding any reduction under s. 79.02 (3) (e), in any year is less than 88.5% of the combined payments to the municipality under ss. 79.03 and 79.06 in 2003, excluding payments under s. 79.04, the municipality has an aids deficiency. The amount of the aids deficiency is the amount by which 88.5% of the combined payments to the municipality under ss. 79.03 and 79.06 in 2003, excluding payments under s. 79.04, exceeds the payment under sub. (4), excluding any reduction under s. 79.02 (3) (e), to the municipality in the current year.
- (b) A municipality that has an aids deficiency shall receive a payment from the amounts withheld under sub. (6) equal to its aids deficiency for that year.
- (6) MAXIMUM PAYMENT. (a) In this subsection, "maximum allowable increase" in any year means a percentage such that the sum for all municipalities in the year of the excess of payments under sub. (4), excluding any reduction under s. 79.02 (3) (e), over the payments as limited by the maximum allowable increase, is equal to the sum of the aids deficiency under sub. (5) in that year.

1	(b) If the payment to any municipality under sub. (4), excluding any reduction
2	under s. 79.02 (3) (e), in any year exceeds the combined payments to the municipality
3	under ss. 79.03 and 79.06 in 2003, excluding payments under s. 79.04, by more than
4	the maximum allowable increase, the excess shall be withheld to fund the minimum
5	payments in that year under sub. (5) (b).
6	(7) DISTRIBUTIONS. (a) In 2004, the total amount to be distributed to
7	municipalities under sub. (4) from the municipal aid account and s. $20.835(1)(t)$ and
8	(u) is \$567,957,200.
9	(b) In 2005, the total amount to be distributed to municipalities under sub. (4)
10	from the municipal aid account is \$567,957,200.
11	(c) Beginning in 2006, no municipality may receive a payment under this
12	section.
13	SECTION 1669e. 79.044 of the statutes is created to read:
14	79.044 Expenditure restraint supplemental aid. (1) Definitions. In this
15	section:
16	(a) "Full value" has the meaning given in s. $79.05(1)(a)$.
17	(b) "Inflation factor" has the meaning given in s. 79.05 (1) (am).
18	(c) "Municipal budget" has the meaning given in s. 79.05 (1) (b).
19	(d) "Property tax levy rate" has the meaning given in s. $79.05(1)(c)$.
20	(e) "Valuation factor" has the meaning given in s. $79.05(1)(d)$.
21	(2) ELIGIBILITY. A municipality is eligible for a payment under sub. (3) if it
22	fulfills all of the following requirements:
23	(a) It is eligible for a payment under s. 79.043.
24	(b) Its property tax levy rate for 2002 is greater than 8 mills.

(c) Its municipal budget, exclusive of principal and interest on long—term debt and exclusive of revenue sharing payments under s. 66.0305 and recycling fee payments under s. 289.645, for 2002 increased over its municipal budget, exclusive of principal and interest on long—term debt and exclusive of revenue sharing payments under s. 66.0305 and recycling fee payments under s. 289.645, for 2001 by less than the sum of the inflation factor and the valuation factor, both as used to determine eligibility for a payment under s. 79.05 in 2003, rounded to the nearest 0.10%.

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- (3) PAYMENTS. Except as provided under s. 79.02 (3) (e), in 2004 and in 2005, each municipality that qualifies under sub. (2) shall receive a payment calculated as follows:
 - (a) Subtract 8 mills from the municipality's property tax levy rate for 2002.
 - (b) Multiply the amount under par. (a) by the municipality's 2001 full value.
- (c) Divide the amount under par. (b) by the total of the amounts under par. (b) for all municipalities that qualify.
 - (d) Multiply the amount under par. (c) by \$10,000,000.
- (4) MINIMUM PAYMENT. (a) If the combined payments to any municipality under sub. (3) and s. 79.043, excluding any reduction under s. 79.02 (3) (e), in any year is less than 90% of the combined payments to the municipality under ss. 79.03 and 79.06 in 2003, excluding payments under s. 79.04, the municipality has an aids deficiency. The amount of the aids deficiency is the amount by which 90% of the combined payments to the municipality under ss. 79.03 and 79.06 in 2003, excluding payments under s. 79.04, exceeds the combined payments under sub. (3) and s. 79.043, excluding any reduction under s. 79.02 (3) (e), to the municipality in the current year.

- (b) A municipality that has an aids deficiency shall receive a payment from the amounts withheld under sub. (5) equal to its aids deficiency for that year.
- (5) Maximum Payment. (a) In this subsection, "maximum allowable increase" in any year means a percentage such that the sum for all municipalities in the year of the excess of the combined payments under sub. (3) and s. 79.043, excluding any reduction under s. 79.02 (3) (e), over the payments as limited by the maximum allowable increase, is equal to the sum of the aids deficiencies under sub. (4) in that year.
- (b) If the combined payments to any municipality under sub. (3) and s. 79.043, excluding any reduction under s. 79.02 (3) (e), in any year exceed the combined payments to the municipality under ss. 79.03 and 79.06 in 2003, excluding payments under s. 79.04, by more than the maximum allowable increase, the excess shall be withheld to fund the minimum payments in that year under sub. (4) (b).
- (6) DISTRIBUTIONS. (a) Beginning in 2004 and ending with the distribution in 2005, the total amount to be distributed each year to municipalities under sub. (4) from the municipal aid account is \$10,000,000.
- (b) Beginning in 2006, no municipality may receive a payment under this section.

SECTION 1669f. 79.045 of the statutes is created to read:

79.045 Small municipalities state aid. (1) Definitions. In this section:

- (a) "Actual per capita conservation, development, and library cost" has the meaning given in s. 79.043 (1) (a).
- (b) "Actual per capita public safety cost" has the meaning given in s. 79.043 (1)(b).

1	(c) Notwithstanding s. 79.005 (2), "population" means the number of persons
2	residing in a municipality, as determined by the department of administration under
3	s. 16.96.
4	(2) ELIGIBILITY. In 2004 and in 2005, a municipality is eligible for a payment
5	under this section if the municipality is incorporated and had a population in 2002
6	of less than 2,500; the municipality is unincorporated and had a population in 2002
7	of less than 5,000; or the sum of the municipality's actual per capita public safety cost
8	for 2001 and the municipality's actual per capita conservation, development, and
9	library cost for 2001 is less than \$50.
10	(3) PAYMENTS. Except as provided under s. 79.02 (3) (e), each municipality that
11	is eligible to receive a payment under this section shall receive a payment in 2004
12	and in 2005 that is equal to the combined payments to the municipality under ss.
13	79.03 and 79.06 in 2003, excluding payments under s. 79.04, multiplied by a
14	percentage that results in the distribution of the entire funding level.
15	(4) DISTRIBUTIONS. (a) Beginning in 2004 and ending with the distribution in
16	2005, the total amount to be distributed each year to municipalities under sub. (3)
17	from the municipal aid account is \$125,145,000.
18	(b) Beginning in 2006, no municipality may receive a payment under this
19	section.
20	SECTION 1669g. 79.046 of the statutes is created to read:
21	79.046 Municipal aid distribution. Beginning in 2006, the amount to be
22	distributed to municipalities is \$703,102,200.
23	SECTION 1670. 79.058 (3) (e) of the statutes is amended to read:
24	79.058 (3) (e) In 2003, \$21,181,100, less the reductions under s. 79.02 (3) (cm).
25	SECTION 1670b. 79.10 (7r) of the statutes is repealed.

SECTION 1670d. 79.10 (10) (a) of the statutes is amended to read:

79.10 (10) (a) Beginning with property taxes levied in 1999, the owner of a principal dwelling may claim the credit under sub. (9) (bm) by applying for the credit on a form prescribed by the department of revenue. A claimant shall attest that, as of the certification date, the claimant is an owner of property and that such property is used by the owner in the manner specified under sub. (1) (dm). The certification date is January 1 of the year in which the property taxes are levied. The claimant shall file the application for the lottery and gaming credit with the treasurer of the county in which the property is located or, if the property is located in a city that collects taxes under s. 74.87, with the treasurer of the city in which the property is located. Subject to review by the department of revenue, a treasurer who receives a completed application shall direct that the property described in the application be identified on the next tax roll as property for which the owner is entitled to receive a lottery and gaming credit. A claim that is made under this paragraph is valid for 5-years as long as the property is eligible for the credit under sub. (9) (bm).

SECTION 1670dm. 79.10 (10) (b) of the statutes is amended to read:

79.10 (10) (b) A person who becomes eligible for a credit under sub. (9) (bm) may claim the credit by filing an application, on a form prescribed by the department of revenue, with the treasurer of the county in which the property is located or, if the property is located in a city that collects taxes under s. 74.87, with the treasurer of the city in which the property is located. Claims made under this paragraph become invalid when claims made under par. (a) become invalid are valid for as long as the property is eligible for the credit under sub. (9) (bm).

SECTION 1670dp. 79.10 (10) (bm) of the statutes is amended to read:

79.10 (10) (bm) 1. A person who is eligible for a credit under sub. (9) (bm) but whose property tax bill does not reflect the credit may claim the credit by applying to the treasurer of the taxation district in which the property is located for the credit under par. (a) by January 31 following the issuance of the person's property tax bill. The treasurer shall compute the amount of the credit; subtract the amount of the credit from the person's property tax bill; notify the person of the reduced amount of the property taxes due; issue a refund to the person if the person has paid the property taxes in full; and enter the person's property on the next tax roll as property that qualifies for a lottery and gaming credit. Claims made under this subdivision become invalid when claims made under par. (a) become invalid are valid for as long as the property is eligible for the credit under sub. (9) (bm).

2. A person who may apply for a credit under subd. 1. but who does not timely apply for the credit under subd. 1. may apply to the department of revenue no later than October 1 following the issuance of the person's property tax bill. Subject to review by the department, the department shall compute the amount of the credit; issue a check to the person in the amount of the credit; and notify the treasurer of the county in which the person's property is located or the treasurer of the taxation district in which the person's property is located, if the taxation district collects taxes under s. 74.87. The treasurer shall enter the person's property on the next tax roll as property that qualifies for a lottery and gaming credit. Claims made under this subdivision become invalid when claims made under par. (a) become invalid are valid for as long as the property is eligible for the credit under sub. (9) (bm).

SECTION 1670dr. 79.10 (10) (bn) of the statutes is amended to read:

79.10 (10) (bn) 1. If a person who owns and uses property as specified under sub. (1) (dm), as of the certification date under par. (a), transfers the property after

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the certification date, the transferee may apply to the treasurer of the county in which the property is located or, if the property is located in a city that collects taxes under s. 74.87, to the treasurer of the city in which the property is located for the credit under sub. (9) (bm) on a form prescribed by the department of revenue. The transferee shall attest that, to the transferee's knowledge, the transferor used the property in the manner specified under sub. (1) (dm) as of the certification date under par. (a). A claim that is made under this subdivision is valid for the year in which the property is transferred as long as the property is eligible for the credit under sub. (9) (bm).

2. A person who is eligible for a credit under subd. 1. but whose property tax bill does not reflect the credit may claim the credit by applying to the treasurer of the taxation district in which the property is located for the credit by January 31 following the issuance of the person's property tax bill. Claims made after January 31, but no later than October 1 following the issuance of the person's property tax bill, shall be made to the department of revenue. Paragraph (bm), as it applies to processing claims made under that paragraph, applies to processing claims made under this subdivision, except that a claim that is made under this subdivision is valid for the year in which the person took possession of the transferred property under subd. 1.

SECTION 1670dt. 79.10 (10) (f) of the statutes is created to read:

79.10 (10) (f) 1. Each county and city that administers the credit under sub. (9) (bm) shall implement a procedure to periodically verify the eligibility of properties for which a credit is claimed. In 2004, and every 5th year thereafter, each county and city that administers the credit under sub. (9) (bm) shall file a report with the department of revenue, in the manner and at the time prescribed by the department

of revenue, that describes the procedures that the county or city uses to verify the credits claimed under this subsection and evaluates the efficacy of such procedures.

2. On or before January 31, 2005, and every 5th year thereafter, the department of revenue shall submit a report to the joint committee on finance that summarizes the procedures described in the reports filed under subd. 1. A report submitted under this subdivision shall include a recommendation as to whether the process for certifying credits claimed under this subsection should continue unchanged or be modified to increase compliance with the constitution.

SECTION 1670f. 79.10 (11) (b) of the statutes is amended to read:

79.10 (11) (b) Before October 16, the department of administration shall determine the total funds available for distribution under the lottery and gaming credit in the following year and shall inform the joint committee on finance of that total. Total funds available for distribution shall be all moneys projected to be transferred to the lottery fund under ss. 20.455 (2) (g) and 20.505 (8) (am), (g) and (jm) and all existing and projected lottery proceeds and interest for the fiscal year of the distribution, less the amount estimated to be expended under ss. 20.455 (2) (r), 20.566 (2) (r), and 20.835 (2) (q) and (3) (r) and less the required reserve under s. 20.003 (5). The joint committee on finance may revise the total amount to be distributed if it does so at a meeting that takes place before November 1. If the joint committee on finance does not schedule a meeting to take place before November 1, the total determined by the department of administration shall be the total amount estimated to be distributed under the lottery and gaming credit in the following year.

SECTION 1670m. 84.013 (2) (a) of the statutes is amended to read:

1	84.013 (2) (a) Subject to ss. 84.555 and 86.255, major highway projects shall
2	be funded from the appropriations under ss. 20.395 (3) (bq) to (bx) and (4) (jq) and
3	20.866 (2) (ur) to (uum) (uur).
4	SECTION 1671. 84.013 (2) (b) of the statutes is amended to read:
5	84.013 (2) (b) Except as provided in ss. 84.014, 84.03 (3), and 84.555, and
6	subject to s. 86.255, reconditioning, reconstruction and resurfacing of highways shall
7	be funded from the appropriations under s. $\underline{ss.}$ 20.395 (3) (cq) to (cx) \underline{and} 20.866 (2)
8	(uut).
9	SECTION 1671d. 84.013 (3) (zd) of the statutes is created to read:
10	84.013 (3) (zd) USH 14 from approximately 2 miles west of Westby to 1.5 miles
11	south of Viroqua in Vernon County.
12	SECTION 1671h. 84.013 (3) (zh) of the statutes is created to read:
13	84.013 (3) (zh) USH 18 from Main Street in the city of Prairie du Chien to STH
14	60 in the town of Bridgeport in Crawford County.
15	SECTION 1671p. 84.013 (3) (zp) of the statutes is created to read:
16	84.013 (3) (zp) USH 41 from 0.5 miles south of STH 26 to 0.5 miles north of
17	Breezewood Lane in the city of Neenah in Winnebago County.
18	Section 1671t. 84.013 (3) (zt) of the statutes is created to read:
19	84.013 (3) (zt) USH 41 from Orange Lane in the town of Lawrence, one mile
20	south of CTH "F" to CTH "M" in Brown County.
21	SECTION 1672c. 84.014 (3m) of the statutes is created to read:
22	84.014 (3m) (a) Beginning in fiscal year 2003-04, and in each fiscal year
23	thereafter until the end of fiscal year 2010–11, from the amounts appropriated under
24	s. 20.395 (3) (cr) or (cy) or both, the department shall allocate a total of at least
25	\$49,350,000 in each fiscal year, or the total unencumbered balance of both

- appropriations at the beginning of the fiscal year for each fiscal year, whichever is less, for southeast Wisconsin freeway rehabilitation projects other than the Marquette interchange reconstruction project. The department shall allocate the full amount under this paragraph in each fiscal year, and any amount allocated under this paragraph that remains unencumbered at the end of the fiscal year shall be added to the allocation under this paragraph for the subsequent fiscal year, and shall not otherwise affect the subsequent fiscal year's allocation under this paragraph.
- (b) Notwithstanding par. (a), the department may, in any fiscal year, reallocate funds for purposes of the Marquette interchange reconstruction project that were, for the same fiscal year, previously allocated under par. (a) for southeast Wisconsin freeway rehabilitation projects other than the Marquette interchange reconstruction project if all of the following apply:
- 1. The department did not reduce under this paragraph, in the preceding fiscal year, the allocation under par. (a) for southeast Wisconsin freeway rehabilitation projects other than the Marquette interchange reconstruction project.
- 2. The department has submitted to the joint committee on finance a request to reallocate funds under this paragraph and the request is approved, or modified and approved, under par. (d).
- (c) If funds are reallocated in any fiscal year under par. (b), in the subsequent fiscal year, the department shall, from funds that otherwise would have been allocated to the Marquette interchange reconstruction project, increase the allocation under par. (a) for the subsequent fiscal year for southeast Wisconsin freeway rehabilitation projects other than the Marquette interchange reconstruction project by an amount equal to the amount reallocated to the

Marquette interchange reconstruction project under par. (b) in the preceding fiscal year.

(d) If the department submits a request under par. (b) 2., and the cochairpersons of the joint committee on finance do not notify the department within 14 working days after the date of the submittal that the committee has scheduled a meeting for the purpose of reviewing the request, the request is considered approved for purposes of par. (b) 2. and the department may take the action specified in the request. If, within 14 working days after the date of the submittal, the cochairpersons of the committee notify the department that the committee has scheduled a meeting for the purpose of reviewing the request, the department may not take the action specified in the request until it is approved by the committee, as submitted or as modified.

SECTION 1672g. 84.014 (4) of the statutes is renumbered 84.014 (4) (a).

SECTION 1672h. 84.014 (4) (b) of the statutes is created to read:

84.014 (4) (b) If the Marquette interchange reconstruction project is funded under s. 84.555 (1m) with the proceeds of general obligation bonds issued under s. 20.866 (2) (uum), in each fiscal year in which bond obligations are outstanding, the department shall, to the maximum extent possible, transfer funds allocated for the Marquette interchange reconstruction project under s. 20.395 (3) (cr) to the appropriation account under s. 20.395 (6) (at) for the payment, in that fiscal year, of principal and interest costs incurred in financing the project with bonds issued under s. 20.866 (2) (uum).

SECTION 1672i. 84.014 (4) (c) of the statutes is created to read:

84.014 (4) (c) Beginning in fiscal year 2003-04, and in each fiscal year thereafter until the end of fiscal year 2010-11, the department may submit to the

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joint committee on finance a request to transfer funds, other than federal funds specifically allotted by act of Congress for the Marquette interchange reconstruction project, that are allocated under s. 20.395 (3) (cy) to the Marquette interchange reconstruction project or that are appropriated under s. 20.395 (3) (cy) and unallocated, from the appropriation account under s. 20.395 (3) (cy) to the appropriation account under s. 20.395 (3) (bx) or (cx), and to transfer an equal amount of segregated revenue funds from the appropriation account under s. 20.395 (3) (bg) or (cg) to the appropriation account under s. 20.395 (6) (at), for the payment of principal and interest costs incurred in financing the Marquette interchange reconstruction project by the issuance of bonds under s. 20.866 (2) (uum). If the department submits a request under this paragraph and the cochairpersons of the joint committee on finance do not notify the department within 14 working days after the date of the submittal that the committee has scheduled a meeting for the purpose of reviewing the request, the department may take the action specified in the If, within 14 working days after the date of the submittal, the cochairpersons of the committee notify the department that the committee has scheduled a meeting for the purpose of reviewing the request, the department may not take the action specified in the request until it is approved by the committee, as submitted or as modified.

SECTION 1674. 84.03 (3) (title), (a) and (b) of the statutes are amended to read: 84.03 (3) (title) West Canal Street reconstruction and extension project.

(a) Subject to par. (b), the department shall, from the appropriations under s. 20.395 (3) (cr) and (cy), award a grant of \$5,000,000 from the amounts allocated for the Marquette interchange reconstruction project under 2001 Wisconsin Act 16, section 9152 (5w), shall award a grant of \$2,500,000 under s. 86.31 (3s), and shall award

- grants totaling \$2,500,000 from the appropriation under s. 20.395 (3) (ck), to the city of Milwaukee for reconstruction of West Canal Street and extension of West Canal Street to USH 41 at Miller Park in the city of Milwaukee to serve as a transportation corridor for the purpose of mitigating traffic associated with the reconstruction of the Marquette interchange.
- (b) No grant may be awarded under par. (a) or s. 86.31 (3s) unless the city of Milwaukee contributes \$10,000,000 toward the West Canal Street reconstruction and extension project.
 - SECTION 1675. 84.04 (3) of the statutes is repealed.
 - SECTION 1681. 84.07 (5) of the statutes is repealed.
- **Section 1684.** 84.09 (5) of the statutes is amended to read:

84.09 (5) Subject to the approval of the governor, the department may sell at public or private sale property of whatever nature owned by the state and under the jurisdiction of the department when the department determines that the property is no longer necessary for the state's use for highway purposes and, if real property, the real property is not the subject of a petition under s. 16.375 560.9810 (2). The department shall present to the governor a full and complete report of the property to be sold, the reason for the sale, and the minimum price for which the same should be sold, together with an application for the governor's approval of the sale. The governor shall thereupon make such investigation as he or she may deem necessary and approve or disapprove the application. Upon such approval and receipt of the full purchase price, the department shall by appropriate deed or other instrument transfer the property to the purchaser. The approval of the governor is not required for public or private sale of property having a fair market value at the time of sale of not more than \$3,000, for the transfer of surplus state real property to the

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department of administration under s. 16.375 560.9810 or for the transfer of surplus state personal property to the department of tourism under sub. (5s). The funds derived from sales under this subsection shall be deposited in the transportation fund, and the expense incurred by the department in connection with the sale shall be paid from such fund.

SECTION 1685. 84.09 (5r) of the statutes is amended to read:

84.09 (5r) In lieu of the sale or conveyance of property under sub. (5) or (5m), the department may, subject to the approval of the governor, donate real property that is adjacent to the veterans memorial site located at The Highground in Clark County and owned by the state and under the jurisdiction of the department to the Wisconsin Vietnam Veterans Memorial Project, Inc., for the purpose of the veterans memorial site located at The Highground in Clark County for the purpose of a memorial hall specified in s. 70.11 (9). The department may donate property under this subsection only when the department determines that the property is no longer necessary for the state's use for highway purposes and is not the subject of a petition under s. 16.375 560.9810 (2) and is transferred with a restriction that the donee may not subsequently transfer the real property to any person except to this state, which shall not be charged for any improvements thereon. Such restriction shall be recorded in the office of the register of deeds in the county in which the property is located. The department shall present to the governor a full and complete report of the property to be donated, the reason for the donation, and the minimum price for which the property could likely be sold under sub. (5), together with an application for the governor's approval of the donation. The governor shall thereupon make such investigation as he or she considers necessary and approve or disapprove the application. Upon such approval, the department shall by appropriate deed or other

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instrument transfer the property to the donee. The approval of the governor is not required for donation of property having a fair market value at the time of donation of not more than \$3,000. Any expense incurred by the department in connection with the donation shall be paid from the transportation fund.

SECTION 1686. 84.11 (4) of the statutes is amended to read:

FINDING, DETERMINATION, AND ORDER. After such hearing the 84.11 (4) department shall make such investigation as it considers necessary in order to make a decision in the matter. If the department finds that the construction is necessary it shall determine the location of the project and whether the project is eligible for construction under this section. The department shall also determine the character and kind of bridge most suitable for such location and estimate separately the cost of the bridge portion and the entire project. The department shall make its finding, determination, and order, in writing, and file a certified copy thereof with the clerk of each county, city, village, and town in which any portion of the bridge project will be located and also with the secretary of state and the state treasurer secretary of The determination of the location of the project made by the administration. department and set forth in its finding, determination, and order, shall be conclusive as to such location and shall constitute full authority for laying out new streets or highways or for any relocations of highways made necessary for the construction of the project and for acquirement of any lands necessary for such streets or highways, relocation or construction. The estimate of cost made by the department shall be conclusive insofar as cost may determine eligibility of construction under this section.

SECTION 1687. 84.12 (4) of the statutes is amended to read:

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84.12 (4) FINDING, DETERMINATION, AND ORDER. If the department finds that the construction is necessary, and that provision has been made or will be made by the adjoining state or its subdivisions to bear its or their portions of the cost of the project, the department, in cooperation with the state highway department of the adjoining state, shall determine the location thereof, the character and kind of bridge and other construction most suitable at such location, estimate the cost of the project, and determine the respective portions of the estimated cost to be paid by each state and its subdivisions. In the case of projects eligible to construction under sub. (1) (a) the department shall further determine the respective portions of the cost to be paid by this state and by its subdivisions which are required to pay portions of the cost. The department, after such hearing, investigation, and negotiations, shall make its finding, determination, and order in writing and file a certified copy thereof with the clerk of each county, city, village, or town in this state in which any part of the bridge project will be located, with the secretary of state, and the state treasurer secretary of administration and with the state highway department of the adjoining state. The determination of the location set forth in the finding, determination, and order of the department shall be conclusive as to such location and shall constitute full authority for laying out new streets or highways or for any relocations of the highways made necessary for the construction of the project and for acquiring lands necessary for such streets or highways, relocation or construction.

SECTION 1694. 84.555 (1m) of the statutes is created to read:

84.555 (1m) Notwithstanding sub. (1) and ss. 84.51 and 84.59, the Marquette interchange reconstruction project under s. 84.014 may be funded with the proceeds of general obligation bonds issued under s. 20.866 (2) (uum) if all of the following conditions are satisfied:

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- (a) Funds allocated under s. 20.395 (3) (cr) and (cy), other than funds transferred under s. 84.014 (4) (b) or (c), for the Marquette interchange reconstruction project for the fiscal year in which the bonds are issued are not sufficient to meet expenditure obligations for the project in that fiscal year and the bond issuance results in an amount of bond proceeds in that fiscal year that does not exceed the difference between the expenditure obligations for the project in that fiscal year and the amount of funds allocated under s. 20.395 (3) (cr) and (cy), other than funds transferred under s. 84.014 (4) (b) or (c), for the project for that fiscal year.
- (b) No payment of principal and interest on the bonds is required after June 30, 2009.
- (c) The department has expended or encumbered all funds allocated under s. 20.395 (3) (cr) and (cy), other than funds transferred under s. 84.014 (4) (b) or (c), for the Marquette interchange reconstruction project for the fiscal year in which the bonds are issued, has maximized the use of any other state or federal funds available for the project in that fiscal year, and has exhausted other viable options for funding expenditure obligations for the project in that fiscal year by means other than the issuance of bonds under s. 20.866 (2) (uum).

SECTION 1694m. 84.557 of the statutes is created to read:

84.557 General obligation bonding for major highway and rehabilitation projects. (1) Notwithstanding ss. 84.51, 84.53, 84.555, and 84.59, major highway projects, as defined under s. 84.013 (1) (a), for the purposes of ss. 84.06 and 84.09, may be funded with the proceeds of general obligation bonds issued under s. 20.866 (2) (uur).

(2) Notwithstanding ss. 84.51, 84.53, 84.555, and 84.59, state highway rehabilitation projects for the purposes specified in s. 20.395 (3) (cq), may be funded with the proceeds of general obligation bonds issued under s. 20.866 (2) (uut).

SECTION 1696. 84.59 (2) of the statutes is renumbered 84.59 (2) (a).

SECTION 1697. 84.59 (2) (b) of the statutes is created to read:

84.59 (2) (b) The department may, under s. 18.562, deposit in a separate and distinct special fund outside the state treasury, in an account maintained by a trustee, revenues derived under ss. 341.09 (2) (d), (2m) (a) 1., (4), and (7), 341.14 (2), (2m), (6) (d), (6m) (a), (6r) (b) 2., (6w), and (8), 341.145 (3), 341.16 (1) (a) and (b), (2), and (2m), 341.17 (8), 341.19 (1) (a), 341.25, 341.255 (1), (2) (a), (b), and (c), (4), and (5), 341.26 (1), (2), (2m) (am) and (b), (3), (3m), (4), (5), and (7), 341.264 (1), 341.265 (1), 341.266 (2) (b) and (3), 341.268 (2) (b) and (3), 341.30 (3), 341.305 (3), 341.308 (3), 341.36 (1) and (1m), 341.51 (2), and 342.14, except s. 342.14 (1r). The revenues deposited are the trustee's revenues in accordance with the agreement between this state and the trustee or in accordance with the resolution pledging the revenues to the repayment of revenue obligations issued under this section. Revenue obligations issued for the purposes specified in sub. (1) and for the repayment of which revenues are deposited under this paragraph are special fund obligations, as defined in s. 18.52 (7), issued for special fund programs, as defined in s. 18.52 (8).

SECTION 1698. 84.59 (3) of the statutes is amended to read:

84.59 (3) The secretary may pledge revenues received or to be received in the any fund established in <u>under</u> sub. (2) to secure revenue obligations issued under this section. The pledge shall provide for the transfer to this state of all pledged revenues, including any interest earned on the revenues, which are in excess of the amounts required to be paid under s. 20.395 (6) (as). The pledge shall provide that the

transfers be made at least twice yearly, that the transferred amounts be deposited in the transportation fund and that the transferred amounts are free of any prior pledge.

SECTION 1699. 84.59 (6) of the statutes is amended to read:

84.59 (6) The building commission may contract revenue obligations when it reasonably appears to the building commission that all obligations incurred under this section can be fully paid from moneys received or anticipated and pledged to be received on a timely basis. Except as provided in this subsection, the principal amount of revenue obligations issued under this section may not exceed \$1,753,067,500 \$2,095,583,900, excluding any obligations that have been defeased under a cash optimization program administered by the building commission, to be used for transportation facilities under s. 84.01 (28) and major highway projects for the purposes under ss. 84.06 and 84.09. In addition to the foregoing limit on principal amount, the building commission may contract revenue obligations under this section as the building commission determines is desirable to refund outstanding revenue obligations contracted under this section and to pay expenses associated with revenue obligations contracted under this section.

Section 1701m. 85.027 of the statutes is created to read:

85.027 Traffic marking enhancement grants. (1) Administration. Subject to 2003 Wisconsin Act (this act), section 9153 (4q), the department shall administer a program to provide grants to local units of government for the installation of traffic marking enhancements with the intent of improving visibility for elderly drivers and pedestrians. The enhancements may include pavement markings for center lines, lane lines, edge lines, lane—use arrows, and cross walks that are brighter or more reflective than the markings that are typically used, traffic

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appropriation under s. 20.395 (2) (fg).

1	signs with enhanced reflectivity and with larger letters than are typically used,
2	redundant street name signs in advance of intersections, and overhead mounted
3	street name signs at major intersections.
4	(2) GRANTS. (a) A local unit of government that is awarded a grant under this
5	section shall contribute matching funds equal to at least 25% of the total estimated
6	cost of the project for which moneys are awarded under this section.
7	(b) The department shall award grants annually to at least one project in each
8	of the following:
9	1. An urban area.
10	2. A suburban area.
11	3. A rural area.
12	(c) The department shall consider the following in awarding a grant for a
13	proposed project:
14	1. The crash history of the proposed project area.
15	2. The prevalence of older drivers and pedestrians in the area of the proposed
16	project.
17	3. The extent to which the proposed improvements would produce
18	demonstrable benefits.
19	4. Whether a project is proposed cooperatively by more than one local unit of
20	government and coordinates improvements on highways in more than one
21	jurisdiction. The department shall favor cooperative projects.
22	5. The geographic distribution of all of the projects that are awarded grants
23	The department shall distribute projects throughout the state.

The department shall award grants under this section from the

SECTION 1702. 85.062 (1) (c) of the statutes is created to read:

85.062 (1) (c) Initial construction or expansion of a commuter rail transit system. In this paragraph, "commuter rail" has the meaning given in s. 85.064 (1) (a).

SECTION 1703. 85.064 of the statutes is created to read:

85.064 Commuter rail transit system development. (1) In this section:

- (a) "Commuter rail" means rail passenger service, operating primarily on a dedicated right—of—way on existing railroad tracks used for rail freight service or intercity rail passenger service between and within metropolitan and suburban areas, connecting these areas with large business or urban centers in this state or another. Commuter rail usually operates during peak travel times with limited stops and in conjunction with other transit modes as part of a regional transit system. "Commuter rail" does not include rail passenger service provided by a light rail transit system.
- (b) "Political subdivision" means any city, village, town, county, transit commission organized under s. 59.58 (2) or 66.1021 or recognized under s. 66.0301, or regional transportation authority organized under s. 59.58 (6) within this state.
- (2) (a) The department shall administer a commuter rail transit system development grant program. From the appropriations under s. 20.395 (1) (dq), (dv), and (dx), the department may award grants to political subdivisions for preliminary engineering related to the development or extension of commuter rail transit systems in this state.
- (b) Upon completion of a planning study to the satisfaction of the department, any political subdivision may apply to the department for a grant for the purpose

- specified in par. (a). No grant may be awarded under this section for a project unless the project meets the eligibility criteria established by the department under sub. (3).
- (c) The amount of a grant awarded under this section shall be limited to an amount equal to 50% of the portion of the project cost in excess of the federal aid funding for the project or 25% of the total project cost, whichever is less.
- (3) The department shall prescribe the form, nature, and extent of information that shall be contained in applications for grants under this section and shall establish criteria for evaluating applications and determining eligibility for the award of grants under this section.
- (4) No grant may be awarded under this section for any project related to the planning, initial construction, or expansion of a light rail transit system.

SECTION 1704. 85.09 (2) (a) of the statutes is amended to read:

85.09 (2) (a) The department of transportation shall have the first right to acquire, for present or future transportational or recreational purposes, any property used in operating a railroad or railway, including land and rails, ties, switches, trestles, bridges, and the like located thereon, which on that property, that has been abandoned. The department of transportation may, in connection with abandoned rail property, assign this right to a state agency, the board of regents of the University of Wisconsin System, any county or municipality, or any transit commission. Acquisition by the department of transportation may be by gift, purchase, or condemnation in accordance with the procedure under s. 32.05. In addition to its property management authority under s. 85.15, the department of transportation may lease and collect rents and fees for any use of rail property pending discharge of the department's duty to convey property that is not necessary for a public purpose. In exercising its property management authority, the

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department of transportation, to the greatest extent practicable, shall encourage and utilize the Wisconsin conservation corps for appropriate projects. No person owning abandoned rail property, including any person to whom ownership reverts upon abandonment, may convey or dispose of any abandoned rail property without first obtaining a written release from the department of transportation indicating that the first right of acquisition under this subsection will not be exercised or assigned. No railroad or railway may convey any rail property prior to abandonment if the rail property is part of a rail line shown on the railroad's system map as in the process of abandonment, expected to be abandoned, or under study for possible abandonment unless the conveyance or disposal is for the purpose of providing continued rail service under another company or agency. Any conveyance made without obtaining such release is void. The first right of acquisition of the department of transportation under this subsection does not apply to any rail property declared by the department to be abandoned before January 1, 1977. The department of transportation may acquire any abandoned rail property under this section regardless of the date of its abandonment.

SECTION 1705. 85.09 (4i) of the statutes is amended to read:

85.09 (4i) DISPOSAL OF RAIL PROPERTY. The department shall sell at public or private sale rail property acquired under sub. (4) when the department determines that the rail property is not necessary for a public purpose and, if real property, the real property is not the subject of a petition under s. 16.375 560.9810 (2). Upon receipt of the full purchase price, the department shall, by appropriate deed or other instrument, transfer the rail property to the purchaser. The funds derived from sales under this subsection shall be deposited in the transportation fund, and the expense

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1	incurred by the department in connection with the sale shall be paid from the
2	appropriation under s. 20.395 (2) (bq).
3	SECTION 1706. 85.12 (3) of the statutes is amended to read:
4	85.12 (3) The department may contract with any local governmental unit, as
5	defined in s. 22.01 16.97 (7), to provide that local governmental unit with services
6	under this section.
7	Section 1707. 85.14 (1) (b) of the statutes is amended to read:
8	85.14 (1) (b) Except for charges associated with a contract under par. (c), the
9	department shall pay to the state treasurer secretary of administration the amount
10	of charges associated with the use of credit cards under par. (a) that are assessed to
11	the department.
12	SECTION 1708. 85.14 (2) of the statutes is amended to read:
13	85.14 (2) The department shall certify to the state treasurer secretary of
l4	administration the amount of charges associated with the use of credit cards that is
15	assessed to the department on deposits accepted under s. 345.26 (3) (a) by state

administration the amount of charges associated with the use of credit cards that is assessed to the department on deposits accepted under s. 345.26 (3) (a) by state traffic patrol officers and state motor vehicle inspectors, and the state treasurer secretary of administration shall pay the charges from moneys under s. 59.25 (3) (j) and (k) that are reserved for payment of the charges under s. 14.58 (21) 20.907 (5) (e) 12e.

SECTION 1709. 85.20 (4m) (a) 6. cm. of the statutes is amended to read:

85.20 (4m) (a) 6. cm. For aid payable for calendar years 2000 and 2001, from the appropriation under s. 20.395 (1) (ht), the department shall pay \$53,555,600 to the eligible applicant that pays the local contribution required under par. (b) 1. for an urban mass transit system that has annual operating expenses in excess of \$80,000,000. For aid payable for calendar year 2002, from the appropriation under

s. 20.395 (1) (ht), the department shall pay \$55,697,800 to the eligible applicant that pays the local contribution required under par. (b) 1. for an urban mass transit system that has annual operating expenses in excess of \$80,000,000. Beginning with For aid payable for calendar year 2003 and for each calendar year thereafter, from the appropriation under s. 20.395 (1) (ht), the department shall pay \$56,811,800 to the eligible applicant that pays the local contribution required under par. (b) 1. for an urban mass transit system that has annual operating expenses in excess of \$80,000,000. If the eligible applicant that receives aid under this subd. 6. cm. is served by more than one urban mass transit system, the eligible applicant may allocate the aid between the urban mass transit systems in any manner the eligible applicant considers desirable.

SECTION 1710. 85.20 (4m) (a) 6. d. of the statutes is amended to read:

85.20 (4m) (a) 6. d. For aid payable for calendar years 2000 and 2001, from the appropriation under s. 20.395 (1) (hu), the department shall pay \$14,297,600 to the eligible applicant that pays the local contribution required under par. (b) 1. for an urban mass transit system that has annual operating expenses in excess of \$20,000,000 but less than \$80,000,000. For aid payable for calendar year 2002, from the appropriation under s. 20.395 (1) (hu), the department shall pay \$14,869,500 to the eligible applicant that pays the local contribution required under par. (b) 1. for an urban mass transit system that has annual operating expenses in excess of \$20,000,000 but less than \$80,000,000. Beginning with For aid payable for calendar year 2003 and for each calendar year thereafter, from the appropriation under s. 20.395 (1) (hu), the department shall pay \$15,166,900 to the eligible applicant that pays the local contribution required under par. (b) 1. for an urban mass transit system that has annual operating expenses in excess of \$20,000,000 but less than

\$80,000,000. If the eligible applicant that receives aid under this subd. 6. d. is served by more than one urban mass transit system, the eligible applicant may allocate the aid between the urban mass transit systems in any manner the eligible applicant considers desirable.

SECTION 1711. 85.20 (4m) (a) 7. a. of the statutes is amended to read:

85.20 (4m) (a) 7. a. From the appropriation under s. 20.395 (1) (hr), for aid payable for calendar year 2001, the uniform percentage for each eligible applicant served by an urban mass transit system operating within an urbanized area having a population as shown in the 1990 federal decennial census of at least 50,000 or receiving federal mass transit aid for such area, and not specified in subd. 6. From the appropriation under s. 20.395 (1) (hr), beginning with aid payable for calendar year 2002 and for each calendar year thereafter, the uniform percentage for each eligible applicant served by an urban mass transit system operating within an urbanized area having a population as shown in the 2000 federal decennial census of at least 50,000 or receiving federal mass transit aid for such area, and not specified in subd. 6.

SECTION 1712. 85.20 (4m) (a) 7. b. of the statutes is amended to read:

85.20 (4m) (a) 7. b. For the purpose of making allocations under subd. 7. a., the amounts for aids are \$19,804,200 in calendar years 2000 and 2001, \$20,596,400 in calendar year 2002, and \$21,008,300 \$21,008,300 in calendar year 2003, and \$21,757,600 in calendar year 2004 and in each calendar year thereafter. These amounts, to the extent practicable, shall be used to determine the uniform percentage in the particular calendar year.

SECTION 1713. 85.20 (4m) (a) 8. a. of the statutes is amended to read:

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85.20 (4m) (a) 8. a. From the appropriation under s. 20.395 (1) (hs), for aid payable for calendar year 2001, the uniform percentage for each eligible applicant served by an urban mass transit system operating within an area having a population as shown in the 1990 federal decennial census of less than 50,000 or receiving federal mass transit aid for such area. From the appropriation under s. 20.395 (1) (hs), beginning with aid payable for calendar year 2002 and for each calendar year thereafter, the uniform percentage for each eligible applicant served by an urban mass transit system operating within an area having a population as shown in the 2000 federal decennial census of less than 50,000 or receiving federal mass transit aid for such area.

SECTION 1714. 85.20 (4m) (a) 8. b. of the statutes is amended to read:

85.20 (4m) (a) 8. b. For the purpose of making allocations under subd. 8. a., the amounts for aids are \$5,349,100 in calendar years 2000 and 2001, \$5,563,100 in calendar year 2002, and \$5,674,400 \$5,674,400 in calendar year 2003, and \$4,925,100 in calendar year 2004 and in each calendar year thereafter. These amounts, to the extent practicable, shall be used to determine the uniform percentage in the particular calendar year.

SECTION 1715. 85.55 of the statutes is amended to read:

85.55 Safe-ride grant program. The department may award grants to any county or municipality or to any nonprofit corporation, as defined in s. 46.93 (1m) (e) 66.0129 (6) (b), to cover the costs of transporting persons suspected of having a prohibited alcohol concentration, as defined in s. 340.01 (46m), from any premises licensed under ch. 125 to sell alcohol beverages to their places of residence. The amount of a grant under this section may not exceed 50% of the costs necessary to provide the service. The liability of a provider of a safe-ride program to persons

1	transported under the program is limited to the amounts required for an automobile
2	liability policy under s. 344.15 (1). Grants awarded under this section shall be paid
3	from the appropriation under s. 20.395 (5) (ek).
4	SECTION 1719. 86.30 (2) (a) 1. of the statutes is amended to read:
5	86.30 (2) (a) 1. Except as provided in pars. (b), (d) and (dm), sub. (10) and s.
6	86.303, the amount of transportation aids payable by the department to each county
7	shall be the aids amount calculated under subd. 2. and to each municipality shall be
8	the aids amount calculated under subd. 2. or 3., whichever is greater. If the amounts
9	calculated for a municipality under subd. 2. or 3. are the same, transportation aids
10	to that municipality shall be paid under subd. 2.
11	SECTION 1720. 86.30 (2) (a) 3. of the statutes is amended to read:

86.30 (2) (a) 3. For each mile of road or street under the jurisdiction of a municipality as determined under s. 86.302, the mileage aid payment shall be \$1,704 in calendar year 2001, \$1,755 in calendar year 2002, and \$1,825 in calendar year 2003 and thereafter.

SECTION 1721. 86.30 (9) (b) of the statutes is amended to read:

86.30 (9) (b) For the purpose of calculating and distributing aids under sub. (2), the amounts for aids to counties are \$84,059,500 in calendar years 2000 and 2001, \$86,581,300 in calendar year 2002, and \$90,044,600 in calendar year 2003 and thereafter. These amounts, to the extent practicable, shall be used to determine the statewide county average cost—sharing percentage in the particular calendar year.

SECTION 1722. 86.30 (9) (c) of the statutes is amended to read:

86.30 (9) (c) For the purpose of calculating and distributing aids under sub. (2), the amounts for aids to municipalities are \$264,461,500 in calendar years 2000 and 2001, \$272,395,300 in calendar year 2002, and \$283,291,100 in calendar year 2003

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and thereafter. These amounts, to the extent practicable, shall be used to determine the statewide municipal average cost—sharing percentage in the particular calendar year.

SECTION 1723. 86.30 (10) of the statutes is repealed.

SECTION 1723m. 86.31 (2) (e) of the statutes is amended to read:

86.31 (2) (e) The department of transportation may not require as a condition of reimbursement that the design and construction of any improvement with eligible costs totaling \$50,000 \$65,000 or less be certified by a registered professional engineer.

SECTION 1724. 86.31 (3s) of the statutes is amended to read:

86.31 (3s)West STREET RECONSTRUCTION AND EXTENSION. CANAL Notwithstanding limitations on the amount and use of aids provided under this section, or on eligibility requirements for receiving aids under this section, and subject to s. 84.03 (3) (b), the department shall award a grant of \$2,500,000 to the city of Milwaukee for the purpose purposes specified under s. 84.03 (3) (a). Notwithstanding subs. (3) (b), (3g), (3m), and (3r), payment of the grant under this subsection shall be made from the appropriation under s. 20.395 (2) (fr) before making any other allocation of funds under subs. (3) (b), (3g), (3m), and (3r), and the allocation of funds under subs. (3) (b), (3g), (3m), and (3r) shall be reduced proportionately to reflect the amount of the grant made under this subsection. This subsection does not apply after December 31, 2005.

SECTION 1725. 87.07 (4) of the statutes is amended to read:

87.07 (4) BENEFITS AND COSTS DECISIVE. If the aggregate of the amounts collectible, as thus found by the department, exceeds the estimated cost of construction of the improvement, the department shall order that the work of

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constructing such improvement proceed. If such aggregate amount collectible is less than the estimated cost of such improvement, the department shall enter an order dismissing the petition, unless the difference between said aggregate amounts be deposited in cash with the state treasurer secretary of administration within one year. Such deposit may be made by any person or any public or private corporation. Upon the making of such deposit, the department shall enter a further order that the work of constructing the improvement proceed.

SECTION 1726. 87.11 (2) of the statutes is amended to read:

87.11 (2) But should the total cost, as ascertained and certified by the flood control board after the letting of the contracts, in the manner hereinabove set forth, exceed the total amount found by the department to be collectible under s. 87.09, all contracts for the construction of the work shall be null and void. At the expiration of one year after such certification, any moneys held by the state treasurer secretary of administration on account of the project shall be refunded to the persons by whom they were paid to such treasurer the secretary of administration; and funds in the hands of the flood control board shall be refunded to the public corporation by which they were paid to such board; any funds held by any town, village, or city, having been collected by special assessments against property benefited, shall be refunded to the owners of such property; any funds raised by any public corporation by the issuance of bonds on account of such proposed improvements shall constitute a fund for the retirement or payment of such bonds; and any fund held by any public corporation, having been raised otherwise than by special assessments or bond issues, shall be available for the general purposes of such public corporation. Provided, however, that if within one year after the last mentioned certification of the flood control board there shall be deposited with the treasurer of said board a sum equal to the difference

between the aggregate cost of constructing the improvement as estimated by the department and the aggregate cost thereof as determined and certified by the flood control board after the letting of the contracts, said board shall proceed to relet the contracts for the construction of the improvement and to complete the same unless the aggregate of such new contract prices, together with the department's estimate of the cost of acquiring lands and of overhead expenses and of the first 18 months' operation and maintenance, shall again exceed the amount found by the department to be collectible under s. 87.09. The deposit herein referred to may be made by any person or any public or private corporation.

Section 1727. 87.13 of the statutes is amended to read:

87.13 Disbursements by board. All sums which shall be deposited with the state treasurer secretary of administration under s. 87.07 (4) for the construction of the improvement shall be paid by said treasurer the secretary of administration to the flood control board upon requisitions from said board. If any moneys, other than those for operation and maintenance during the first 18 months, remain unexpended in the hands of the flood control board or subject to their requisition after the completion of the construction of the improvement, and if the funds for construction of the improvement shall have been in part raised through voluntary contributions under s. 87.07 (4) or 87.11 (2), the amounts thus contributed, or such proportion thereof as the funds remaining in the hands of the board or subject to its requisition will pay, shall be returned to the persons or corporations who made such voluntary contributions, in proportion to the amounts contributed by them.

SECTION 1731. 91.19 (6s) (a) (intro.) of the statutes is amended to read:

91.19 (6s) (a) (intro.) The department may release from a farmland preservation agreement any land acquired or to be acquired by <u>a local unit of</u>

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government a school board or the governing body of a municipality, as defined in s. 106.215 (1) (e) 281.59 (1) (c), for public improvements or structures, including highway improvements, if all of the following occur:

SECTION 1731ec. 91.19 (7) of the statutes is amended to read:

91.19 (7) Whenever Subject to sub. (14), whenever a farmland preservation agreement is relinquished under sub. (2) or (6t) or all or part of the land is released from a farmland preservation agreement under sub. (2) or (6p) or a transition area agreement is relinquished under sub. (2) or, subject to subs. (12) and (13), a transition area agreement is relinquished under sub. (1) or (1m), the department shall cause to be prepared and recorded a lien against the property formerly subject to the agreement for the total amount of all credits received by all owners of such lands under subch. IX of ch. 71 during the last 10 years that the land was eligible for such credit, plus interest at the rate of 9.3% per year compounded annually on the credits received from the time the credits were received until the lien is paid for farmland preservation agreements relinquished under sub. (6t) and 6% per year compounded annually on the credits received from the time the credits were received until the lien is paid for other agreements. No interest shall be compounded for any period during which the farmland is subject to a subsequent farmland preservation agreement or transition area agreement or is zoned for exclusive agricultural use under an ordinance certified under subch. V.

Section 1731eg. 91.19 (8) of the statutes is amended to read:

91.19 (8) Subject to subs. (12) and, (13), and (14), upon the relinquishment of a farmland preservation agreement under sub. (1) or (1m), the department shall cause to be prepared and recorded a lien against the property formerly subject to the farmland preservation agreement for the total amount of the credits received by all

owners thereof under subch. IX of ch. 71 during the last 10 years that the land was eligible for such credit, plus 6% interest per year compounded from the time of relinquishment. No interest shall be compounded for any period during which the farmland is subject to a subsequent farmland preservation agreement or transition area agreement or is zoned for exclusive agricultural use under an ordinance certified under subch. V.

SECTION 1731ek. 91.19 (14) of the statutes is created to read:

91.19 (14) No lien under this section may be recorded after the effective date of this subsection [revisor inserts date].

SECTION 1731em. 91.25 of the statutes is created to read:

91.25 Phaseout of agreements. The department may not enter into, or extend, an agreement under this subchapter after the effective date of this section [revisor inserts date].

SECTION 1731g. 91.37 (1) to (5) of the statutes are amended to read:

- 91.37 (1) If Subject to sub. (7), if the owner withdraws during the term of an agreement under this subchapter, the lien shall apply to the amount of all credit under subch. IX of ch. 71 received for the period the land was subject to the agreement plus 6% interest per year compounded annually from the time the credit was received until it is paid.
- (2) If <u>Subject to sub.</u> (7), if at the end of an agreement under this subchapter, the owner does not apply for a renewal under s. 91.39 or an agreement under subch. II, the lien shall apply, without interest, to the credit received under subch. IX of ch. 71 for the last 2 years the land was eligible for such credit if the land is not subject to a certified exclusive agricultural use zoning ordinance under subch. V and either the county in which the land is located has not adopted a certified agricultural

- preservation plan, or, if such a plan is adopted, the farmland would not be eligible for an agreement under the terms of the plan.
- (3) If Subject to sub. (7), if at the end of an agreement under this subchapter, the owner does not apply for a renewal under s. 91.39 or an agreement under subch. II, although the land is eligible for an agreement under subch. II and is not subject to a certified exclusive agricultural use zoning ordinance under subch. V, the lien shall apply to all credit received during the period the land was subject to an agreement under this subchapter, plus 6% interest per year compounded from the time of expiration.
- (4) If <u>Subject to sub. (7)</u>, if at the end of an agreement under this subchapter, the farmland is not eligible for an agreement under subch. II because s. 91.11 (2), (3) or (4) is applicable, the lien shall apply, without interest, to the credit received under subch. IX of ch. 71 for the last 2 years the land was eligible for such credit. If after the expiration of an agreement the land or any portion of the land is zoned for exclusive agricultural use under an ordinance certified under subch. V, all or any portion of a lien filed under this subsection against such land shall be discharged. The discharge of a lien under this subsection does not affect the calculation of any subsequent lien under s. 91.77 (2).
- (5) If <u>Subject to sub. (7)</u>, if at the end of an agreement under this subchapter, the owner does not apply for a renewal under s. 91.39 or an agreement under subch. II and only a portion of the land subject to the agreement is eligible for an agreement under subch. II, the lien shall be calculated under sub. (2) or (4) on that part of the land which is ineligible and under sub. (3) on that part which is eligible.

SECTION 1731gm. 91.37 (7) of the statutes is created to read:

91.37 (7)	No lien under this section may be recorded after the effecti	ve date of
this subsection	n [revisor inserts date].	

SECTION 1731j. 91.71 of the statutes is amended to read:

91.71 Purpose. The purpose of this subchapter is to specify the minimum requirements for zoning ordinances designating certain lands for exclusively agricultural use, allowing the owners of such lands to claim the farmland preservation credit permitted under subch. IX of ch. 71.

SECTION 1731L. 91.77 (2) of the statutes is amended to read:

91.77 (2) Land which is rezoned under this section shall be subject to the lien provided under s. 91.19 (8) to (10) for the amount of tax credits paid on the land rezoned, except that no lien under this subsection may be recorded after the effective date of this subsection [revisor inserts date]. If the rezoning occurs solely as a result of action initiated by a governmental unit, any lien required under s. 91.19 (8) to (10) shall be paid by the governmental unit initiating the action.

SECTION 1731n. 91.79 of the statutes is amended to read:

91.79 Conditional uses; lien. Any land zoned under this subchapter which is granted a special exception or conditional use permit for a use which is not an agricultural use shall be subject to the lien provided under s. 91.19 (8) to (10) for the amount of tax credits paid on the land granted such a permit, except that no lien under this section may be recorded after the effective date of this section [revisor inserts date].

SECTION 1739g. 93.23 (1) (a) 1. (intro.) of the statutes is amended to read:

93.23 (1) (a) 1. (intro.) To each county, and any organized agricultural society, association, or board in the state that complies with the requirements of this section, 95% of the first \$8,000 actually paid in net premiums and 70% of all net premiums

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paid in excess of \$8,000 50% of the amount actually paid in net premiums in the junior division at its annual fair upon livestock, articles of production, educational exhibits, agricultural implements and tools, domestic manufactures, mechanical implements, and productions, but not more than \$10,000 per fair, subject to all of the following:

SECTION 1740. 93.31 of the statutes is amended to read:

93.31 Livestock breeders association. The secretary of the Wisconsin livestock breeders association shall on and after July 1 of each year make a report to the department, signed by the president, treasurer, and secretary of the association, setting forth in detail the receipts and disbursements of the association for the preceding fiscal year in such form and detail together with such other information as the department may require. On receipt of such reports, if the department is satisfied that the business of the association has been efficiently conducted during the preceding fiscal year and in the interest of and for the promotion of the special agricultural interests of the state and for the purpose for which the association was organized and if the final statement shows that all the receipts together with the state aid have been accounted for and disbursed for the proper and necessary purposes of the association, and in accordance with the laws of the state, then the department shall file a certificate with the department secretary of administration and it shall draw its warrant and the state treasurer he or she shall pay to the treasurer of the association the amount of the appropriations made available for the association by s. 20.115 (4) (a) for the conduct of junior livestock shows and other livestock educational programs. The association may upon application to the state purchasing agent, upon such terms as he or she may require, obtain printing for the association under the state contract.